

RENAISSANCE

Community Development District

Annual Operating and Debt Service Budget

Fiscal Year 2026

Proposed Budget

Approved

June 9, 2025

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

<i>General Fund</i>	<u>Actual</u> <u>FY 2022</u>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
<u>Revenues</u>								
001.361001.0000 Interest Income	3,674	18,704	29,567	18,000	13,870	5,000	18,870	18,000
001.361006.0000 Interest - Tax Collector	67	80	2,740	2,000	3,115	-	3,115	2,000
001.363010.0000 Assessments - Tax Collector	273,454	442,980	571,366	548,512	502,758	45,754	548,512	429,268
001.363015.0000 Collection Fees - Tax Collector	185	-	-	-	-	-	-	-
001.363050.0000 Assessments - Penalties	229	466	568	-	-	-	-	-
001.363090.0000 Assessments - Discounts	(9,248)	(15,741)	(20,725)	-	-	-	-	-
001.369900.0000 Other Misc Revenue	-	148	137	100	1,215	-	1,215	100
001.369910.0000 Misc Revenue - Res Fountain Pmts	13,890	30,956	-	-	21,402	-	21,402	-
001.369920.0000 Insurance Proceeds	-	69,675	20,599	-	100,000	-	100,000	-
Total Revenues	282,251	547,268	604,252	568,612	642,360	50,754	693,114	449,368
<u>Expenses</u>								
<u>Administrative</u>								
001.511002.0000 Supervisor Expenses	-	-	-	-	158	-	158	500
001.531002.0000 Arbitrage Reporting	1,000	500	-	540	-	540	540	540
001.531013.0000 Engineering	14,150	17,150	18,330	20,000	7,768	10,875	18,643	15,000
001.531023.0000 Legal Services	18,690	83,952	112,666	60,000	62,194	87,071	149,265	25,000
001.531027.0000 District Management Services	52,833	57,060	59,342	61,123	25,468	35,655	61,123	62,957
001.531035.0000 Profserv-Property Appraiser	388	388	388	420	387	-	387	420
001.531038.0000 Assessment Administration	7,745	8,365	8,783	9,046	3,769	5,277	9,046	9,317
001.531045.0000 Trustee Fees	4,148	4,246	4,246	4,300	-	4,300	4,300	4,300
001.531050.0000 General Administration	-	-	512	-	-	-	-	-
001.532001.0000 Trust Accounting Services	2,652	2,864	3,007	3,097	1,290	1,807	3,097	3,190
001.532002.0000 Auditing	4,900	5,200	4,475	4,600	-	4,600	4,600	4,600
001.541006.0000 Postage And Freight	61	-	304	300	170	238	408	300
001.545002.0000 Insurance - General Liability	8,702	9,414	10,707	11,293	6,057	8,479	14,536	15,263
001.545007.0000 Insurance - Worker's Compensation	-	850	850	850	850	-	850	850
001.548002.0000 Legal Advertising	3,158	4,303	4,803	2,000	591	3,527	4,118	4,000
001.549001.0000 Misc-Other Services	663	7,500	4,363	500	219	307	526	10,500
001.549070.0000 Assessments - Collection Fees	184	245	358	-	-	-	-	-
001.549915.0000 Misc-Website Hosting & Maintenance	1,200	2,458	1,375	1,298	541	757	1,298	1,500

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

<i>General Fund</i>	<u>Actual</u> <u>FY 2022</u>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
001.554007.0000 Annual District Fee	175	175	175	175	175	-	175	175
Total Administrative	120,649	204,670	234,684	179,542	109,637	163,433	273,070	158,412
<u>Conservation & Resource Mgmt</u>								
001.534076.0000 Contracts - Preserves	56,100	45,700	36,800	36,800	23,800	13,000	36,800	36,800
001.546123.0000 R&M - Preserves	-	11,564	953	5,000	-	5,000	5,000	5,000
Total Conservation & Resource Mgmt	56,100	57,264	37,753	41,800	23,800	18,000	41,800	41,800
<u>Operations & Maintenance</u>								
001.531016.0000 Field Management	12,794	18,000	18,900	19,467	8,111	11,356	19,467	20,051
001.534050.0000 Contracts - Berm Mowing	40,630	49,453	46,800	53,742	19,500	27,300	46,800	48,204
001.546036.0000 R&M - Landscape	5,284	-	-	2,000	-	2,000	2,000	2,000
001.546038.0000 R&M - Berm	300	3,500	8,580	4,000	200	280	480	4,000
001.546071.0000 R&M-Pest Control	-	-	9,960	3,000	-	3,000	3,000	3,000
001.546074.0000 R&M - Grounds	1,746	-	7,000	1,000	100	140	240	1,000
001.546150.0000 R&M - Outside Maintenance	2,720	372	5,900	9,000	9,000	300	9,300	9,000
001.549069.0000 Misc-Hurricane	-	129,298	1,524	500	12,960	-	12,960	500
001.549900.0000 Misc-Contingency	-	-	-	1,361	-	1,361	1,361	1,361
Total Operations & Maintenance	63,474	200,623	98,664	94,070	49,871	45,737	95,608	89,116
<u>Irrigation Services</u>								
001.543050.0000 Electricity - Irrigation	7,122	9,507	8,693	7,500	4,392	6,148	10,540	7,725
001.546052.0000 R&M - Irrigation	-	-	-	-	1,000	-	1,000	-
Total Irrigation Services	7,122	9,507	8,693	7,500	5,392	6,148	11,540	7,725
<u>Lakes & Ponds</u>								
001.534032.0000 Contracts - Fountains	900	1,575	4,725	3,200	3,150	-	3,150	3,200
001.534084.0000 Contracts - Lakes	33,000	37,030	36,000	36,000	15,000	21,000	36,000	36,000
001.534129.0000 Contracts - Aerators	3,840	2,830	2,730	2,000	1,820	-	1,820	2,000
001.543020.0000 Electricity - Aerators	4,052	4,947	6,301	6,000	2,503	3,504	6,007	6,180
001.543043.0000 Electricity - Fountains	8,853	17,898	15,571	13,500	6,901	9,661	16,562	13,905
001.546003.0000 R&M - Aerators	6,122	550	11,745	15,000	3,273	18,607	21,880	15,000
001.546032.0000 R&M - Fountains	6,380	21,650	34,018	22,000	25	35	60	1,000
001.546042.0000 R&M - Lake	16,926	11,884	-	5,000	12,500	-	12,500	1,000
001.546132.0000 R&M - Lake Erosion Repair	-	6,000	11,850	5,000	-	-	-	-

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

General Fund

	<u>Actual</u> <u>FY 2022</u>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
Total Lakes & Ponds	80,073	104,364	122,940	107,700	45,172	52,807	97,979	78,285
<u>Roads & Streets</u>								
001.546019.0000 R&M - Drainage	2,800	-	1,407	3,000	-	3,000	3,000	3,000
Total Roads & Streets	2,800	-	1,407	3,000	-	3,000	3,000	3,000
<u>Capital Expenditures & Projects</u>								
001.564043.0000 Capital Outlay - Lakes	22,555	40,954	-	-	26,400	-	26,400	-
Total Capital Expenditures & Projects	22,555	40,954	-	-	26,400	-	26,400	-
<u>Reserves</u>								
001.546900.0000 Reserves - Infrastructure	-	-	-	135,000	-	-	-	71,029
Total Reserves	-	-	-	135,000	-	-	-	71,029
Total Expenses	352,773	617,382	504,141	568,612	260,272	289,125	549,397	449,367
Excess Revenue Over (Under) Expenditures	(70,522)	(70,114)	100,111	-	382,088	(238,371)	143,717	-
<u>Other Sources/Uses</u>								
001.381550.0000 Use of Fund Balance	-	-	-	-	-	-	370,000	-
Total Other Sources/Uses	-	-	-	-	-	-	370,000	-
Total Excess Revenue and Other Sources / Uses	(70,522)	(70,114)	100,111	-	-	-	(226,283)	-
<i>Fund Balance Beginning</i>	379,989	309,466	239,352	339,463			339,463	113,180
<i>Fund Balance Ending</i>	309,466	239,352	339,463	339,463			113,180	184,209

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

** Projected use of Fund Balance reflects anticipated FY 2025 legal expenses.

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

Construction Fund

	<u>Actual</u> <u>FY 2022</u>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>YTD</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
<u>Revenues</u>								
301.361001.0000 Interest Income	2,028	41,777	47,272	25,000	16,585	8,415	25,000	25,000
301.369900.0000 Other Misc Revenue	-	1	-	-	-	-	-	-
Total Revenues	2,028	41,778	47,272	25,000	16,585	8,415	25,000	25,000
<u>Expenses</u>								
<u>Infrastructure Projects</u>								
301.538310.0000 Storm Drain Remediation	-	-	-	75,000	-	75,000	75,000	75,000
301.538350.0000 Lake Bank Restoration	-	10,395	53,364	228,436	-	228,436	228,436	228,436
301.539310.0000 Wall Analysis & Repair	-	87,445	4,500	20,638	-	20,638	20,638	20,638
301.539390.0000 Improvements-Other	-	1,750	-	-	-	-	-	-
Total Infrastructure Projects	-	99,590	57,864	324,074	-	324,074	324,074	324,074
<u>Capital Expenditures & Projects</u>								
301.538610.0000 Capital Outlay - Wells	-	-	-	5,000	-	5,000	5,000	5,000
301.538640.0000 Capital Outlay - Aerators	-	157,888	-	-	7,950	-	7,950	-
Total Capital Expenditures & Projects	-	157,888	-	5,000	7,950	5,000	12,950	5,000
Total Expenses	-	257,478	57,864	329,074	7,950	329,074	337,024	329,074
Excess Revenue Over (Under) Expenditures	2,028	(215,700)	(10,592)	(304,074)	8,635	(320,659)	(312,024)	(304,074)
<u>Other Sources/Uses</u>								
<u>Other Sources</u>								
301.380100.0000 Fund Balance / Carryforward	-	-	-	304,074	-	304,074	304,074	304,074
301.381000.0000 Interfund - Transfer In	102	-	-	-	-	-	-	-
301.385000.0000 Proceeds from Refunding Bonds	1,130,970	-	-	-	-	-	-	-
Total Other Sources	1,131,072	-	-	304,074	-	304,074	304,074	304,074
Net Change in Fund Balance	1,133,100	(215,700)	(10,592)	-	8,635	(16,585)	(7,950)	-
<i>Fund Balance Beginning</i>	-	1,133,100	917,400	906,808			906,808	594,784
<i>Fund Balance Ending</i>	1,133,100	917,400	906,808	602,734			594,784	290,710

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.

Renaissance Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2026 Annual Budget

Series 2022 Debt Service Fund

	<u>Actual</u> <u>FY 2022</u>	<u>Actual</u> <u>FY 2023</u>	<u>Actual</u> <u>FY 2024</u>	<u>Budget</u> <u>FY 2025</u>	<u>Actual</u> <u>OCT-FEB</u>	<u>Projected</u> <u>MAR-SEP</u>	<u>Total</u> <u>Projected</u> <u>FY 2025</u>	<u>Budget</u> <u>FY 2026</u>
<u>Revenues</u>								
203.361001.0000 Interest Income	128	6,059	8,537	2,500	2,803	3,000	5,803	2,500
203.363010.0000 Assessments - Tax Collector	-	572,708	568,534	545,792	500,351	45,441	545,792	545,792
203.363050.0000 Assessments - Penalties	-	603	566	-	-	-	-	-
203.363090.0000 Assessments - Discounts	-	(20,351)	(20,626)	-	-	-	-	-
203.369900.0000 Other Misc Revenue	-	-	-	-	-	-	-	-
Total Revenues	128	559,019	557,011	548,292	503,154	48,441	551,595	548,292
<u>Expenses</u>								
<u>Administrative</u>								
203.549070.0000 Assessments - Collection Fees	-	317	356	-	-	-	-	-
Total Administrative	-	317	356	-	-	-	-	-
<u>Other Sources/Uses</u>								
<u>Debt Service</u>								
203.571001.0000 Principal Debt Retirement	-	317,757	324,509	331,405	-	331,405	331,405	338,447
203.572001.0000 Interest Expense	-	187,221	222,158	208,366	104,183	104,183	208,366	194,281
Total Debt Service	-	504,978	546,667	539,771	104,183	435,588	539,771	532,728
Total Expenses	-	505,295	547,023	539,771	104,183	435,588	539,771	532,728
Excess Revenue Over (Under) Expenditures	128	53,724	9,988	8,521	398,971	(387,147)	11,824	15,564

* Assessment revenue reflects gross amount assessed less projected discounts and commissions.